GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Certain Amendments to Go.Ms.No.227, Revenue (CT-II) Department, dated 22.06.2017 – Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.421 **Dated:04-09-2023.**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. G.O.Ms.No.227, Revenue(CT-II)Department, dated.22.06.2017.
3. G.O.Ms.No.16, Revenue(CT-II)Department, dated.12.01.2023.
4. Notification No. 04/2023-Central Tax, dated 31-03-2023 issued by the Government of India, Ministry of Finance Department of Revenue.
5. From the CCST, Letter Ref. No. Computer No.2184036, File No.REV03-12039(31)/101/2023 - COMM, dated.30-08-2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:04-09-2023.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: —

AMENDMENT

1. **Short title and commencement.** — (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Amendment) Rules, 2023.

(2) They shall be deemed to have come into force from the 26th day of December, 2022.

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 in rule 8,-

(i) for sub-rule (4A), the following sub-rule shall be substituted, namely:-

"(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall

(P.T.O.)

be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier.

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Chief Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.";

(ii) in sub-rule (4B), for and words, "provisions of", the words "proviso to", shall be substituted.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

Note:- The principal rules were published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017, vide notification issued in G.O.Ms.No.227, Revenue (CT-II) Department, dated 22.06.2017 and were last amended, *vide* notification issued in G.O.Ms.No.16 Revenue (CT-II) Department, dated 12.01.2023 published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister, A.P., Secretariat, Velagapudi.
The OSD to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P., Secretariat, Velagapudi.
The P.S.to the Secretary to the Government (CT) Finance, A.P., Secretariat, Velagapudi.
The Law (H) Department A.P., Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER